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December 8, 2008

Ms. Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

RE: Finance Docket No. 35187
Grand Elk Railroad, LLC - Lease & Operation

Dear Secretary Quinlan:

Please allow this letter, and the ten (10) enclosed copies, to serve as the Notice of Intent to Participate in the proceedings by the Indiana Northeastern Railroad Company.

The Indiana Northeastern Railroad Company owns and operates a line of railroad extending from Montpelier, Ohio, through the States of Ohio, Indiana, and Michigan, terminating in Sturgis, Michigan

Service on the Indiana Northeastern Railroad Company should be made to the undersigned at the address shown above.

Thank you for your attention to this matter.

Yours truly,



Carl M. Miller

CMM:rmo
Enclosures

CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of this Notice of Intent to Participate was served upon each of the following:

John V. Edwards, Esq.,
Senior General Attorney
Norfolk Southern Corporation
Three Commercial Plaza
Norfolk, VA 23510

Karl Morell, Esq.
Ball Janik LLP
1455 F Street NW, Suite 225
Washington, DC 20005

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Michigan Economic Development Corporation
300 N. Washington Square
Lansing, MI 48913

Myles L. Tobin, Esq.
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29 North Wacker Drive, Suite 920
Chicago, IL 60606-2875

by depositing the same in the United States mail, first class postage prepaid, this 8th day of December, 2008.



Carl M. Miller